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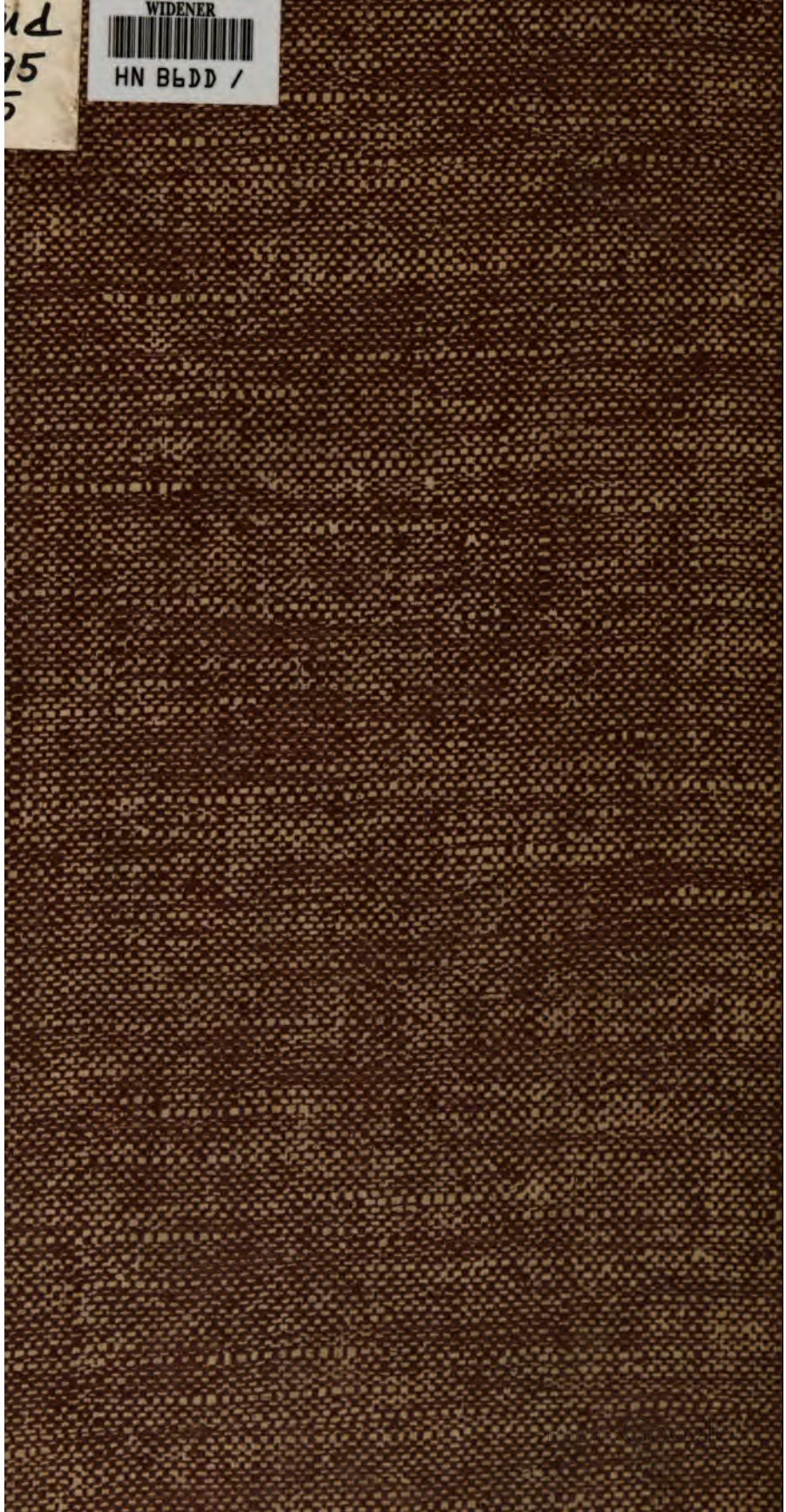
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RESOURCES,  
OF  
BRITISH INDIA;  
WITH TABLES,  
OF THE  
REVENUE AND EXPENDITURE.

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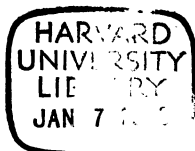
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## SKETCH, &c.

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AT the present moment, while public curiosity is strongly excited on the subject of East-Indian affairs, it may not, perhaps, be out of place to offer some remarks on the internal economy and resources of the Company's possessions. Indeed, whether we consider the immense extent of those dominions, the rapidity with which they have been acquired, or the singular people inhabiting them, it is not easy to point out any country which deserves more attention merely on the ground of its own peculiarities; but when, in addition to this, the question arises whether such a country, larger, as it is, than France and Austria put together, shall become an adjunct to the British empire, it is impossible to remain indifferent, and not to feel that the subject of the monopoly of the trade, considered by itself, becomes a matter of comparatively little consequence, and sinks in the scale before an object of such vast and paramount importance. Yet, strange as it may appear, the commercial part of the question has met with much inquiry; whilst that of the territorial possessions has been almost wholly neglected; and, except those connected with the country, the far greater number of individuals know that the East India Company have large dominions,

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but without having any definite idea of their extent, still less of their government and resources.

In the following pages, therefore, it is not intended to discuss either the commercial privileges or the trade of the Company; first, because they have already been the subject of general investigation; secondly, because it has been pretty well demonstrated that the Company lose by their Indian commerce, while the private trade yearly increases; and thirdly, because it is so clear that individuals can always carry on mercantile pursuits to much greater advantage than chartered companies, that those who are unable to perceive the truth of such an evident principle, will certainly be inaccessible to every other argument, while those who acquiesce in it must, to be consistent, concede every thing else. Add to this the consideration, that, if the trade be really attended with a loss, the Company play the part of the dog in the manger, in wishing to exclude the public from it; and, if it be profitable, there can be no equity in giving it to a few in preference of the many; and there is a strength of argument on a broad principle, which no reasoning on minor parts of the question can shake, much less overturn.

This being the case, it is proposed to give a sketch, first, of the geographical extent of the Company's dominions in India. Secondly, a succinct narrative of the different accessions of territory or tribute acquired, in order that the reader may perceive the steps by which that empire, as it is now constituted, has been created. Thirdly, an account of the provisions made by parliament for the regulation of

Indian affairs, both at home and abroad. Fourthly, an outline of the internal government and resources. Fifthly, a statement of the finance, with as copious tables of the revenues and charges, as the accounts laid before parliament will admit of, with such remarks upon each subject as may suggest themselves.

It will doubtless appear presumptuous for any person, and more especially one not in the slightest degree connected with East-Indian affairs, to attempt so vast a subject in the circumscribed space of a pamphlet; but it must be recollected that no more is meant than to give such a general idea of the country as may be obtained by reading and inquiry. It was at first intended merely to publish the Tables of the Revenue and Expenditure, but the investigation necessary for that purpose produced an irresistible desire to make the hazardous attempt of an entire sketch of the country. This sketch will, of course, contain only an *outline* of the internal administration and economy of our Indian possessions. Indeed, it is hardly possible, in any case, for an individual not locally acquainted with a country to descend with accuracy into the minute details of its government and constitution, and, even if it were, it is very doubtful whether such a knowledge would be of any service to those who lived at a distance from it, and had not the opportunity of observing the practical operation of the system. Custom frequently introduces deviations from established regulations, which are not to be learned without practical experience, or, at all events, an extent of research to which the advantage to be obtained seems hardly commensurate.

National manners and prejudices also have so great an influence on the minutiae of the business of administration, that it would not always be easy to discover the identity of establishments in different countries, though their actual constitution might be precisely the same. Hence a bare description of the rules, however minute, by which the affairs of a nation are conducted, will afford, after all, but a general idea of its government and internal economy; and the notion we might form in our minds of a country which was actually regulated by such ordinances, might still differ very widely from the reality.

It is from considerations like these that the author has thought a sketch of the leading features of the Indian empire would be sufficient to give such a general idea as to lead to a right understanding of affairs connected therewith, and that some useful information might be contained in a few pages, which would not be unacceptable to the general reader who was not anxious to enter into the more detailed histories. The narrative is to be considered merely as a *record* of events connected with the acquisition of territory or tribute.

The authority on which every fact rests will be given in a note; and it may be as well to state that almost the whole of the historical occurrences, and great part also of the information on other subjects, are derived from Mr. Mills's History of British India, a work which, for laborious research and accurate investigation, cannot be too highly prized by those who are interested in the subject of which it treats.

The events subsequent to the close of this history

are taken from Sir John Malcolm's Political History of India. The tables, with other occasional observations, are extracted from the Parliamentary Reports and Accounts.

### *Geographical Description of British India.*

The territories of British India are divided into three presidencies; that of Bengal, Madras, and Bombay.

The presidency of Bengal contains, to the north-west of Calcutta, the country properly called Bengal, Bahar, part of Oude, and the provinces conquered from the Mahrattas in 1804 comprehending Delhi, the seat of the Mogul government, and altogether forming a line of territory embracing about seventeen degrees of longitude. To the south-west it contains Orissa, and the province of Cuttack.

The presidency of Madras commences from the frontier of Cuttack; and contains the whole southern part of Hindoostan to the fifteenth degree of north latitude on the western side, with the exception of the small territories of Mysore in the interior, and Travancore and Cochin on the extreme south, all of which are tributary; comprehending altogether what are called the Circars in its north-east boundary, the provinces ceded by the Nizam of the Deccan, adjoining to it, those ceded by Tippoo Saib, the Carnatic, Tanjore, and the Malabar coast.

The presidency of Bombay contains the islands of Bombay and Salsette, and part of Guzerat, as well

as the whole of the territories of the Mahratta government of Poonah, assumed in 1818.

It is not pretended to give a perfectly correct geographical description, as the frontiers are constantly being altered by exchanges of territory with native princes, conquests, or cessions; so that the maps drawn some years ago are not to be relied upon for perfect accuracy. The above is taken from the map in Mr. Mills's work; since the publication of which no material change has taken place, except the assumption of the Mahratta state of Poonah.

*Historical Narrative of the Acquisitions of Territory or Tribute, by which the British Empire in India has been raised to its present state.*

It may be proper to premise, for the right understanding of the following narrative, that, at the time when the English first grew into political importance in India, the power of the Moguls was fast declining; the greater part of Hindoostan had been under their dominion, and was still nominally so, being divided into provinces, called Subahs, of which it will only be necessary to notice here that of Bengal and Bahar, of Oude, and of the Deccan. There were, besides these, the states belonging to the Mahratta confederacy, comprehending what is called Malwa, or Central India, Berar, and the Poonah government on the west, together with several minor states, none of which had ever been under more than nominal subjection to the Mogul government at its most flourish-

ing period, and, indeed, were the instruments of its overthrow. The provinces or Subahs, above named, were also at that time completely emancipated from any real control, and assumed the reins of government for themselves. There were also, of smaller states, those of the Rajah of Benares, tributary to Oude; the Nabob of the Carnatic, and his tributary the Rajah of Tanjore; the Hindoo Rajah of Mysore, and his tributaries of Cochin and Travancore; besides many other small states, the enumeration of which would only swell the narrative without adding to its information.

**BENGAL.**—We will now commence with the presidency of Bengal. In 1614 a firman was granted by the Mogul, empowering the Company to trade in Bengal;<sup>1</sup> and, in 1677, an agency was formed there, the settlement previously having been subservient to the factory at Madras;<sup>2</sup> this settlement, however, did not appear to succeed, and the agents became embroiled with the native powers, so that a fleet was actually sent out against these latter, from England, in 1686, the result of which was, that the English were expelled from Bengal.<sup>3</sup> The breach between them and the Mogul does not appear to have been irreconcilable, for in 1699 we find a grant by that sovereign, to the Company, of Calcutta and some other towns, at which time the English there built Fort William.<sup>4</sup> Their privileges were still further improved in the year 1717, when the emperor granted them the permission of passing their goods

<sup>1</sup> Mills' Brit. Ind. 8vo. vol. i. p. 29.—<sup>2</sup> Ibid. i. 98.—<sup>3</sup> Ibid. i. 105.—<sup>4</sup> Ibid. i. 125.

free of the transit duties payable on the passage of merchandise.<sup>5</sup>

From this period, nothing worth recording appears to have occurred there till 1756, when Suraja Dowlah, the Subahdar or Nabob of Bengal, sent a messenger to the governor at Calcutta, to demand the delivering up of the chief officer of finance of a tributary government with whom the Nabob was at enmity, and which officer, it appears, had fled away to Calcutta, under apprehensions of his anger. This messenger, having been secretly introduced, was treated by the governor as an impostor, in consequence of which Suraja Dowlah besieged Calcutta, took it, and forced the English to take refuge in their ships.<sup>6</sup> It was in this posture of affairs that Colonel (afterwards Lord) Clive was sent from Madras to the assistance of Calcutta: he soon retook the town,<sup>7</sup> and became so far on amicable terms with the Nabob, as to enter into a treaty of restitution, and offensive and defensive alliance with him, in 1757.<sup>8</sup>

At this time, England and France being at war, hostilities were actively carried on between their different settlements in India: that belonging to the French at Chandénagor was taken,<sup>9</sup> and the Nabob accused of giving the enemy refuge;<sup>10</sup> in consequence of which Colonel Clive proposed dethroning him, and substituting in his place another individual named Meer Jaffier, who made very large

<sup>5</sup> Mills' Brit. Ind. vol. iii. p. 29, 31. — <sup>6</sup> Ibid. iii. 148. — <sup>7</sup> Ibid. iii. 156. —

<sup>8</sup> Ibid. iii. 158. — <sup>9</sup> Ibid. iii. 161. — <sup>10</sup> Ibid. iii. 162.

promises to gain his assistance.<sup>11</sup> The results of this arrangement were the dethronement and death of the Nabob, Suraja Dowlah, and the elevation of Meer Jaffier. The friendship of the English with their new ally was not of long duration, for it appears that, as early as the year 1758, they became involved in disputes with him about some of his Hindoo officers with whom he was at enmity, and who seem to have been abetted by the English.<sup>12</sup>

This disagreement was not a little increased by his want of punctuality in making the promised payments, and it was accordingly resolved to depose him, and place Meer Causim in his stead: it may be imagined, that the liberal promises of the latter were not without their weight, as he agreed to assign over to the Company the revenues of Burdwan, Midnapore, and Chittagong, to pay the arrears due by Meer Jaffier, and five lacs rupees (500,000) besides, towards the expenses of the war then raging between the English and French in the Carnatic, as the price of his protection.<sup>13</sup> Matters continued in this state for three years, during which time, however, the abuses of the Company's servants, in attempting to pass their own goods as though belonging to the Company, in order to avoid the payment of the duties, from which the Company only were exempt, had caused serious complaints to be made by the new Nabob. By these means the council became embroiled with him, and their disputes grew at last to

<sup>11</sup>Mills's Brit. Ind. vol. iii. 164. — <sup>12</sup>Ibid. iii. 245, 246, 247,—

<sup>13</sup>Ibid. iii. 273.

such a point, that it was resolved to dethrone him ; which was accordingly done in 1763, and Meer Jaffier restored, whose promises were of course sufficiently extensive.<sup>14</sup> In short, what with the heavy demands of the Company on the Nabob's pecuniary means, and the cessions of the three provinces before named, the Company were masters about this time of one half of his revenues.<sup>15</sup> Not content with this, however, they assumed the military defence of the country in 1765, upon an agreement to receive five lacs rupees per month during the war in which they were engaged with the Emperor.<sup>16</sup> During this year the Nabob died, and his successor was compelled to assign over the whole of his revenues to the Company, and to receive a nominal title and a pension of fifty lacs rupees\* for himself and family.<sup>17</sup>

They were now in reality masters of the territories of the Nabob of Bengal, but, to render them legitimately so, it was necessary to obtain the Emperor's grant. They had been at war with him as early as 1759, in abetting the cause of the Nabob, Meer Jaffier, with whose ascent to the subahdarship his lawful sovereign was not pleased.<sup>18</sup> The legality of the case, however, did not deter the English from taking part against the Emperor, and, on his being defeated in 1761, he promised them the duanee, or receipt of the revenues of Bengal, Bahar, and Orissa.<sup>19</sup> The war was not finally concluded till

<sup>14</sup>Mills's Brit. India, iii. 287 to 306.—<sup>15</sup>Ibid. iii. 316.—<sup>16</sup>Ibid. iii. 321.—

<sup>17</sup>Ibid. iii. 358.—<sup>18</sup>Ibid. iii. 253, 260.—<sup>19</sup>Ibid. iii. 280.

\* The amount of pension actually paid now, is about £220,000. It does not appear at what time the reduction was made. Fifty lacs rupees are more than £500,000.

1765, at which time, being completely overthrown, he not only granted them the duanee of those provinces, reserving only a tribute of twenty-six lacs rupees to himself as sovereign paramount, but confirmed them in all their other possessions.<sup>20</sup> This tribute, however, he was informed in 1774, would not be paid any longer, because he had placed himself under the protection of the Mahrattas.<sup>21</sup>

OUDE.—The first political connexion with Oude arose in 1764, when the Nabob, (or Vizier, as he is frequently called,) having received Meer Causim, the fugitive Nabob of Bengal, as has been already noticed, war was declared against him, in conjunction with his ally the Emperor;<sup>22</sup> and on its termination, as we have seen, in favor of the English in the year 1765, he agreed to pay fifty lacs rupees, and entered into an alliance offensive and defensive with them.<sup>23</sup> In 1773 the Emperor, being pressed by the Mahrattas, placed the provinces of Corah and Allahabad in the hands of the Company, to hold for him,<sup>24</sup> but instead of restoring them, they sold them to the Nabob of Oude for fifty lacs rupees.<sup>25</sup> The connexion with the Nabob appears to have been drawing closer at this time, and in 1775 a new treaty was entered into with him, by which he ceded his rights in the territory of Benares, and raised the allowance to the subsidiary force employed by him.<sup>26</sup> This subsidiary force became a sore subject of complaint, as it was constantly increased without the Nabob's consent; indeed, on his applying to the government, in 1786,

<sup>20</sup>Mills's Brit. India, iii. 363.—<sup>21</sup>Ibid. iii. 513.—<sup>22</sup>Ibid. iii. 314, 315. —

<sup>23</sup>Ibid. iii. 362.—<sup>24</sup>Ibid. iii. 497.—<sup>25</sup>Ibid. iii. 502, 503.—<sup>26</sup>Ibid. iii. 524.

to withdraw a temporary brigade, which had been forced upon him some years before, and whose removal had been promised, the governor, Lord Cornwallis, refused to do so, but agreed to reduce his tribute from eighty-six lacs rupees to fifty, as it had been raised on various pretences to the former sum.<sup>27</sup>

In pursuance of this understanding a treaty was entered into, by which the Nabob engaged to retain the whole of the troops, and to pay the annual sum of fifty lacs; and, on the other hand, the English resident was strictly prohibited from interfering with the concerns of his government.<sup>28</sup> This new addition to the subsidiary force, however, was only the precursor to another in 1797, when two brigades of cavalry were forced on the Nabob, provided the expense did not exceed five and a half lacs rupees per annum.<sup>29</sup> Very shortly after this encroachment the Nabob died, and, as the succession to the government of a province over which the Company had any control was always the signal for fresh extortions, another treaty was entered into with his successor, who stipulated to cede all Allahabad, and to receive a certain number of British troops as a subsidiary force, for which he was to pay a tribute of seventy-six lacs rupees instead of fifty, as well as twelve lacs as a compensation for the expense of placing him on the throne.<sup>30</sup>

Even this concession did not satisfy the rapacity of the Indian government; and, in 1801, on pretence of making reforms in the administration and improving its revenues, and of the necessity in consequence of

<sup>27</sup>Mills's Brit. India, v. 258, 259.—<sup>28</sup>Ibid. v. 298.—<sup>29</sup>Ibid. vi. 42.—

<sup>30</sup>Ibid. vi. 48.

the Nabob's disbanding all his troops and relying entirely on the English for military aid, he was compelled, after repeated and vain remonstrances, to give up more than half his dominions, and to agree to act in conformity with the advice of the Company's officers in administering those that were left.<sup>31</sup> In 1802, also, the dependant state of Furruckbad was assumed on pretence of bad government, reserving a pension of 108,000 rupees to the Nabob.<sup>32</sup>

**BENARES.**—The assumption of the territory of Benares may be shortly described. It has been already said that the Nabob of Oude ceded over his rights in the dominions of the Rajah to the Company, in 1775. This arrangement had already been in progress the year before with the Rajah, by which he agreed to pay to the Company the tribute formerly payable by him to the Nabob of Oude.<sup>33</sup> It was not long, however, before he experienced the usual effects of a connexion with their government; and in 1778 he was required to maintain a subsidiary force of three battalions of Sepoys, at the rate of five lacs rupees per annum; and, upon his pleading poverty, and the terms of the treaty already existing, the British troops marched into his territory, and not only exacted those terms of him, but imposed a fine of £2000 in addition.<sup>34</sup> Demands of this sort were for the next two years made without ceasing, till, in 1781, nothing would satisfy the Governor (Mr. Hastings) but a payment of fifty lacs rupees.<sup>35</sup> The opposition made by the Rajah to these repeated ex-

<sup>31</sup>Mills's Brit. India, vi. 166, 212.—<sup>32</sup>Ibid. vi. 231 to 238.—<sup>33</sup>Ibid. iv. 318.

—<sup>34</sup>Ibid. iv. 321, 323.—<sup>35</sup>Ibid. iv. 326.

tortions irritated the Bengal government so much, that he was that year arrested,<sup>36</sup> and his grandson named as his successor, on the agreement that the entire administration of the country should be placed in the hands of the Company.<sup>37</sup>

**MAHRATTA PROVINCES.**—In describing the origin of the Company's possession of the territories conquered from the Mahrattas in 1803 and 1804, it is necessary to revert to the account already given of the states composing the Mahratta confederacy. Although their subserviency to the head government at Poonah existed more in name than in reality, and their connexion with one another was very ill defined, they were still not without a mutual concern in what related to the affairs of each other.

Little impression had been made upon these states during the last century, as they were sufficiently powerful to prevent the Company's government from wishing to come into collision with them. Some partial contests had taken place in 1779, from the English siding with a discarded candidate for the Poonah government; but these terminated in 1782, with scarcely any gain or loss of territory.<sup>38</sup> From this period, to the commencement of the present century, the direct interference of the Company in their affairs had been very trifling, and it was not till 1802 that the favorite subsidizing scheme of the Company could be put in practice, when the Marquis of Wellesley, then governor general, succeeded, after much negotiation, in inducing the head of the

<sup>36</sup>Mills's Brit. Ind. iv. 328. — <sup>37</sup>Ibid. iv. 349. — <sup>38</sup>Ibid. iv. 360.

Poonah government, called the Paishwa, to consent to a treaty, known by the name of the treaty of Bassein, by which he agreed to receive a subsidiary force of six battalions of native infantry, and to cede a territory yielding a revenue of twenty-six lacs rupees in payment.<sup>39</sup> Some symptoms of opposition shown to this treaty by Scindia, one of the leading Mahratta powers in central India, and the Rajah of Berar, were converted into grounds of hostilities, and, in consequence, war was declared against them, and they were forced to purchase peace,—Scindia by the sacrifice of his northern dominions, and those between the Ganges and Jumna rivers, constituting the extreme northwesterly of the dominions belonging to the Bengal presidency, and the Rajah of Berar by the cession of the province of Cuttack, the most southerly of its territories.<sup>40</sup>

**NERBUDDAH PROVINCE.**—The possessions of the presidency, known in the revenue accounts by the name of ceded provinces on the Nerbuddah, belonged to the Rajah of Nagpore, or Berar. The first treaty with this prince, in 1804, has been just described; and his death, in 1816, to use Sir John Malcolm's words, "enabled Lord Hastings to form with that court the subsidiary alliance which had been for several years an object of anxiety with the British government."<sup>41</sup> The terms of the treaty were accordingly settled, by which the Company agreed to furnish the Rajah with six battalions, and a regiment of cavalry; and he agreed to pay annually the

<sup>39</sup>Mills's Brit. Ind. vi. 328. — <sup>40</sup>Ibid. vi. 445 and 448, et passim, in preceding chapter. — <sup>41</sup>Political Hist. of Ind. i. 462.

sum of \*eight lacs rupees.<sup>44</sup> In 1817, however, he is stated to have dismissed the ministers who had been instrumental in bringing about the aforesaid treaty, to have entered into a secret correspondence with a hostile prince, and to have increased the number of his own troops.<sup>45</sup> These circumstances were considered sufficient to put the British residency on their guard, especially as they had hints that an attack was contemplated on the subsidiary troops.<sup>46</sup> This event actually took place, and the Rajah made the strongest protestations that it was done without his consent:<sup>47</sup> the result, however, was, that he was compelled to execute a new treaty, ceding the whole of his territories to the northward of the Nerbuddah river, as well as some districts on the southern bank, in lieu of subsidy, and to discharge the arrears of what still remained due.<sup>48</sup>

The last of the acquisitions made by the Bengal government, have been the territories gained from the Burmese. The disputes with these people originated as early as 1799, when the arrival of a large number of fugitives, who had sought an asylum during that and the two preceding years, on the eastern frontier of the British territories, from the tyranny of the Burmese government, caused a demand to be made for their delivery up, which produced some discussion between the Burmese and the Company.<sup>49</sup> The settlement of so great a num-

<sup>44</sup>Sir J. Malcolm's Pol. Hist. vol. i. 464. — <sup>45</sup>Ibid. i. 503, 504. — <sup>46</sup>Ibid. i. 505, 506. — <sup>47</sup>Ibid. i. 507. — <sup>48</sup>Ibid. i. 509, note. — <sup>49</sup>Ibid. i. 550, 551, 552.

\* It is the arrears of this subsidy which appear in the revenue account for 1818.

ber of people at enmity with the Burmese, caused numerous depredations to be made on their territories; and as the Company would not, out of humanity, give them up to the cruel vengeance of their original oppressors, the result has been the late war with the Burmese, concluded in 1826, on the terms of that government agreeing to pay a crore of rupees (10,000,000) as indemnity for the expense of the war, and to cede a portion of territory, which, as the treaty of peace, dated February 1826, does not appear in the parliamentary papers, cannot be otherwise particularized than by stating, that they form the extreme eastern possessions of the Company.

**MADRAS.**—The settlement of Madras was originally granted by its native ruler in 1641, and fort St. George built there;<sup>49</sup> and, in 1697, it was formed into a corporation, governed by a mayor and aldermen.<sup>50</sup>

The first increase to its territory took place in 1749, when a candidate for the dignity of Rajah of Tanjore applied to the English for assistance to establish him on the throne, which was afforded; but the reigning Rajah, having offered the fortress of Devi-Cottah, and a territory adjoining, producing a revenue of 9,000 pagodas, (3,600 sterling,) his terms were accepted by them, and their original ally abandoned.

**NORTHERN CIRCARS.**—In 1765 the Emperor granted the Company a firman to hold possession of the Northern Circars, which had been taken from the

<sup>49</sup>Mills's Brit. Ind. i. 104. — <sup>50</sup>Ibid. 104.

French by Colonel Clive.<sup>51</sup> As these districts, however, were also subordinate to the government of the Deccan, a treaty was formed in the following year with the ruler of that province, called the Nizam, by which he ceded his rights in them for a payment of nine lacs rupees per annum.<sup>52</sup> In 1768 a fresh treaty was entered into with him, by which the tribute for the Circars was altered, from nine lacs perpetually, to seven lacs for six years.<sup>53</sup>

**MYSORE AND MALABAR.**—The possessions on the Malabar coast, and the south of Mysore, were first acquired in 1792, when the war which had been declared against Tippoo Saib, sultan of Mysore, on some disputes respecting the minor powers tributary to him, which it would be tedious to notice here, otherwise than to say that the justice of the grounds of hostilities was at least very questionable,<sup>54</sup> being ended in his complete defeat, he was compelled to enter into a treaty, by which he ceded a portion of his territory, and a large indemnity in money, to the Company and their allies.<sup>55</sup> In 1799 war was again declared against Tippoo, on the pretext of some negotiations pending between him and the French in the island of Mauritius, prejudicial to the British interests.<sup>56</sup> This war ended in the death of Tippoo, and the partition of his territories; of which part was divided between the Company and their ally, the Nizam of the Deccan, and the remainder erected into the separate kingdom of Mysore, the new Rajah of which became, by treaty, completely subservient

<sup>51</sup>Mills's Brit. Ind. iii. 401. — <sup>52</sup>Ibid. 403. — <sup>53</sup>Ibid. 421. —

<sup>54</sup>Ibid. v. 267 to 278. — <sup>55</sup>Ibid. 386.

to the Company, and agreed to pay a tribute of seven lacs pagodas per annum,<sup>57</sup> which is the amount to be seen annually in the revenue accounts. These ceded and conquered provinces, with the territories already described of the presidency of Madras, constitute what are termed the ancient possessions, in those accounts.

**DECCAN PROVINCES.**—In giving an account of the Northern Circars, mention has been made of the treaty of 1768, entered into with the Nizam of the Deccan, which was formed at the conclusion of a war wherein the English were engaged with the noted Hyder Ali, prince of Mysore, with whom the Nizam had been in alliance; but, as he was defeated, this treaty was concluded; by which, in addition to the articles already described, the English agreed to assist him with a force of two battalions of sepoys and cannon.<sup>58</sup> From this time the Nizam appears to have been a constant ally of the Company's; and, in 1798, a new treaty was entered into with him, by which it was arranged that the subsidiary force should be increased to six battalions, and the payment from 57,713 to 201,425 rupees per month.<sup>59</sup> About this time the Company, as already mentioned, were at war with Tippoo Saib in conjunction with the Nizam, who received a portion of his territories on the successful termination of hostilities in 1799.<sup>60</sup> A fresh arrangement, however, was made in the ensuing year with respect to the subsidiary force, and it was agreed to increase it

<sup>57</sup>Mills's Brit. Ind. vi. 138, 139, 140.—<sup>58</sup>Ibid. iii. 421.—

<sup>59</sup>Ibid. vi. 82.—<sup>60</sup>Ibid. 140.

by two more battalions, and that the payment should be commuted for the cession of the territories acquired by him the year before from the partition of Tippoo's dominions.<sup>61</sup>

**CARNATIC.**—The connexion with the Nabob of the Carnatic began in 1773, when the Company agreed to assist him against the Rajah of Tanjore, on his consenting to pay the cost of the expedition, and to maintain, in future, a subsidiary force.<sup>62</sup> This seems to be the only event worth relating, till 1781, when the Company, under pretext of the expense they had been put to in defending the Nabob's dominions from Hyder Ali, insisted upon his entering into a treaty, by which he engaged to assign over his revenues to them for five years at least, to be received by collectors appointed by their government, reserving only one sixth for himself.<sup>63</sup> In 1785, these revenues were restored to the Nabob, by order of the Board of Control.<sup>64</sup> The demands of the Company, however, were renewed in 1787, when it was agreed that he should pay, during peace, nine lacs rupees annually to them, for a subsidiary force, and twelve to his private creditors, with whom he was at the time deeply involved; and, during war, that four fifths of his revenues should be assigned to them; for which purpose, the collectors of certain districts were to pay over their revenues to receivers appointed by the Company, who, as an additional security, were allowed to name inspectors over the remaining districts, and to assume the actual receipts

<sup>61</sup>Mills's Brit. Ind. vi. 147. — <sup>62</sup>Ibid. iv. 92, 97, 103. — <sup>63</sup>Ibid. 196, 201.—

<sup>64</sup>Ibid. v. 31.

of their revenues, on failure of the payment of those proceeding from the districts peculiarly appropriated to the fulfilment of their claims.<sup>65</sup> The amount of annual payment was objected to by the Court of Directors, and was subsequently fixed at eleven lacs instead of nine.<sup>66</sup> In 1799, another arrangement was made, differing but little from the last, except in the amount of annual peace payment, and the liberty given the Company of assuming the actual collection of the revenues of the mortgaged districts.<sup>67</sup> These districts the Governor, in 1799, endeavoured to persuade the Nabob to assign over absolutely to the Company, but he refused, as being contrary to treaty.<sup>68</sup> In 1801, however, the discovery of some papers at Seringapatam, by which it was pretended that a charge of treachery was proved against the Nabob, although he was not allowed to tender a syllable of evidence in his defence, afforded the Governor an excuse to carry his project into effect; and, as the Nabob shortly died, and he was unable to prevail on his successor to accede to his terms, he dethroned him, and substituted another member of the family, who ceded the whole of his territories to the Company, they agreeing to pay him one fifth of the net revenues, to assume the private debts of the preceding Nabob, and to make suitable provision for the rest of his family.<sup>69</sup>

**TANJORE.**—In describing the acquisition of Tanjore, it is necessary to remind the reader of the treaty with the Nabob of the Carnatic in 1773, in

<sup>65</sup>Mills's Brit. Ind. v. 298.—<sup>66</sup>Ibid. 300.—<sup>67</sup>Ibid. 395.—<sup>68</sup>Ibid. vi. 263, 265.—

<sup>69</sup>Ibid. 269 to 297.

pursuance of the terms of which, the Company's troops marched against the Rajah, and dethroned him.<sup>70</sup> His dominions were restored to him by order of the Court of Directors in 1776, on condition of his receiving a subsidiary force, for which he was to pay four lacs pagodas per annum.<sup>71</sup> In 1799, the Rajah was dethroned, on pretence of his not being the legal heir, and with their usual alacrity in pursuing their system of aggrandizement, the Company entered into a treaty with his successor, by which he ceded over the whole of his territories to them, reserving only one fifth of the net revenues to himself, and one lac of star pagodas as a pension.<sup>72</sup>

**TRAVANCORE.**—The subsidy paid by the Rajah of Travancore commenced in 1792, when he was called upon to contribute half of his revenues towards the expense of the war just concluded with Tippoo Saib. In 1795 he entered into a subsidiary treaty, by which he agreed to receive three battalions of Sepoys, and to pay annually an amount equal to £42,914. This amount was further increased, by another treaty in 1805, to £87,100, at which it now stands, and another battalion assigned for his military subsidy.<sup>73</sup>

**COCHIN.**—The Rajah of Cochin also threw off his allegiance to Tippoo in 1791, and agreed to acknowledge the Company's supremacy, and pay a yearly tribute of one lac rupees.<sup>74</sup>

**BOMBAY.**—The possessions of the Presidency

<sup>70</sup>Mills's Brit. Ind. iv. 92, 97, 103.—<sup>71</sup>Ibid. 111.—<sup>72</sup>Ibid. vi. 267, 268.—

<sup>73</sup>Second Report of the Select Committee on East India Affairs, 1811, 34.

—<sup>74</sup>Ibid. 34.

of Bombay, although the least extensive, are the most ancient. The first factory of the Company was established in 1612, at Surat.<sup>75</sup>

The island of Bombay itself was granted to King Charles II. in 1662, as part of the dower of the Infanta of Portugal, and by him made over to the Company in 1668.<sup>76</sup> In 1687 it was erected into a Regency, with unlimited power over the rest of the Company's settlements.<sup>77</sup> The same year it was seized by the Emperor Aurungzebe, but was eventually restored.<sup>78</sup>

**SALSETTE.**—The adjoining island of Salsette formed part of the dominions of the Poonah government, and was taken by the English in 1774, on pretence of the Portuguese having a design upon it.<sup>79</sup>

**SURAT.**—The connexion with the Nabob of Surat was formed at an early period. A treaty was formed in 1759, by which the English undertook to have the care of the castle of Surat and the fleet protecting it, upon payment of two lacs rupees per annum.<sup>80</sup> Matters remained in this state till 1800, when, on pretence that the tribute was not a sufficient indemnity for their expense, the dominions of the Nabob were seized upon, allowing him one fifth of the net revenues, and a yearly allowance of one lac of rupees.<sup>81</sup> These territories, with the two islands of Bombay and Salsette, are those called the Ancient Possessions, in the revenue accounts.

That part of Guzerat called, in those accounts, the territory ceded by the Guicowar, was obtained in

<sup>75</sup>Mills's Brit. Ind. i. 25.—<sup>76</sup>Ibid. i. 85. — <sup>77</sup>Ibid. i. 104. — <sup>78</sup>Ibid. i. 107.—

<sup>79</sup>Ibid. iii. 537. — <sup>80</sup>Ibid. vi. 253. — <sup>81</sup>Ibid. vi. 257, 260.

1805, when the ruler of that country applied to the English government to assist him in asserting his rights as legitimate heir to his dominions; and, in consequence of the aid given him, a treaty was concluded, by which he agreed to receive a certain subsidiary force, and ceded a portion of territory, yielding an estimated revenue of £131,625.<sup>82</sup>

**POONAH STATE.**—It remains now to notice the Mahratta state of Poonah. The subsidiary treaty of Bassein has already been described, by which the Paishwa agreed to receive a military force, and to cede certain districts in payment. Other articles were introduced, which, by making the Company arbiters and referees in several points in dispute, gave them a material influence in the paishwa's affairs. On the subject of one of these differences with the Guicowar of Baroda, a prince in alliance with the Company, a minister of his was sent in 1816 to the court of Poonah, and succeeded in obtaining the Paishwa's consent to the terms proposed by his master.<sup>83</sup> In spite of this friendly conduct, it appears that this minister behaved with studied insult towards the Paishwa, and, in the end, was assassinated, as it was supposed, with the connivance of the minister of that prince.<sup>84</sup> This being considered as an outrage to the British government, in the person of its ally, the offending minister was demanded of the Paishwa, and he was compelled, by the influence of the subsidiary force, to give him

<sup>82</sup>Second Report of Select Committee on East India Affairs, 1811, p. 35.—

<sup>83</sup>Sir J. Malcolm's Political History, i. 471, 472.—<sup>84</sup>Ibid. i. 473, 474.

up.<sup>85</sup> This seems to have sown the seeds of enmity in the mind of the Paishwa; he was accused of collecting troops, and declared to have placed himself in the situation of an enemy, and compelled, as the price of the Company's forbearance towards him, to enter into a treaty, making large concessions of power and possessions, which was accordingly done in 1817.<sup>86</sup> Irritated by this compulsory sacrifice, the Paishwa appears, not unnaturally, to have nourished very inimical sentiments towards the Company's government, and the plunder of the English cantonments and residency was the result,<sup>87</sup> which was followed by a declaration of war against him, and the assumption of his dominions.<sup>88</sup>

In making the above sketch of the progress of the British empire in India, the arrangements with the minor powers in Central India, which are sufficiently numerous, have been neglected, as they would by no means afford information at all equal in utility to the labour requisite to obtain it, in searching through the scattered documents forming the original sources of Indian history. Enough, it is hoped, has been said to give an idea how those possessions have been gained; an idea absolutely essential to the right understanding of the nature and political relations of the whole empire.

In reading the narrative itself it is impossible not to be struck with the excessive eagerness shown on all occasions by the Company's government to extend their dominions, in direct contradiction to the

<sup>85</sup>Sir J. Malcolm's Pol. Hist. i. 475. — <sup>86</sup>Ibid. 479, 480. — <sup>87</sup>Ibid. 515. —

<sup>88</sup>Ibid. 516, 517, 521.

Act of Parliament. It is not too much to say that the different aggressions that have been made on the native powers in India, considered even separately, may afford a parallel with the most flagrant attacks that have been made on the rights of nations, either in ancient or modern times; but when we consider the *series* of injustice and violence by which every portion of their empire has been established, it may be said without fear of contradiction, that the annals of no country present us with instances where dominion and territory have been acquired by the pursuit of so systematic a plan of ambition, and self-interest; or where the compulsory means employed in aggrandizement have been so little excused by provocation, or (if we except the Spanish invasions of South America) so little withheld by the consideration of the expense or injustice that might be entailed on the princes or people subdued, while nothing but the most disinterested equity and adherence to the faith of treaties has been proclaimed all the time.

Such are the ideas that must inevitably suggest themselves on the perusal even of the rapid sketch given in the preceding pages, but it may be asserted with certainty, that a reference to the historical facts in detail, will confirm the opinion in the strongest manner. Much as the events immediately connected with the assumption of territory condemn the Company, the internal arrangements and transactions with the native powers form a body of evidence which it is impossible to withstand; and it is worthy of remark that, Mr. Mill, who has professed, in

some sentences of his work, to consider the Company's administration as more equitable in intention than that of any other government existing,<sup>89</sup> has, nevertheless, condemned, in the course of his history, almost every step by which their dominions have been obtained.

It may be said that such sweeping accusations carry their own condemnation with them, and it is certainly true that they frequently create an impression beyond the meaning that is intended to be conveyed. It is not meant to be contended that the Company and their officers have not been desirous of administering the affairs of the conquered countries, with some consideration for the benefit of the people, or that possibly the wish of rescuing them from the tyranny and ignorance of native rulers may not have had its influence; but, when we recall to mind the constant demand on the purses of the different potentates in India, and the continual attempts at exacting tribute for military aid, it is scarcely possible not to come to two conclusions; first, that the original motive was self-interest, love of money, and territorial revenue; and, secondly, that it is at least a matter of doubt whether the people themselves have gained as much by the more humane and considerate government of the Company, as they have lost by the extra burdens it has laid upon them from time to time, for indemnification of war expenses and other pretences. It is not meant to be inferred that the parties engaged in the prosecution of this

<sup>89</sup>Vide vol. vi. 17, 286.

system of violence, would have given their sanction to acts of individual oppression, or that in their private characters they may not have been strongly alive to feelings of honour and humanity, but it is not to be denied that they have been constantly on the watch to extend their power, without much regard to the means. The first step has almost uniformly been to entice the native prince into an alliance, next to give him a military aid, and at last, when fairly entangled in the net, to take his dominions.

It has been argued by one of the Company's advocates,<sup>9</sup> that they have had no choice from the peculiar nature of their relations in India, but, if that even be true, it must not be forgotten that those relations were originally of their own seeking, and established by their own free will. They were not obliged to depart from their character as merchants, and events sufficiently prove that they have never had any thing to fear from the aggressions of native powers, as these last have not been able to withstand the arms of the Europeans, while their settlements were in their infancy. It is impossible to reconcile their conduct with the principle of justice, and it is also not easy to defend it on the ground of self-preservation.

*Provisions of Parliament for the Home  
Government of India.*

The control of the affairs of India in this country is lodged in the Court of Directors of the East

<sup>9</sup> Sir J. Malcolm.

India Company and the Board of Commissioners for Indian affairs, commonly called the Board of Control.

The Court of Directors consists of twenty-four members, chosen by the proprietors of the stock, of whom six are elected every year to serve for four years, so that after having held its situation for that period, one quarter of the Court goes out by rotation each year.<sup>91</sup> The qualification for a proprietor's vote is twelve months' possession of £1000 stock for one vote, £3000 for two votes, £6000 for three, and £10,000 for four.<sup>92</sup>

The Board of Control is composed of Commissioners, appointed by the King, and consists of such persons as he thinks fit, the first-named commissioner being President; and two Principal Secretaries, and the Chancellor of the Exchequer, are by the Act named as among the number.<sup>93</sup> Three Commissioners may form a board; and the expenses of the establishment, not exceeding £11,000, are defrayed by the Company.<sup>94</sup>

The Board has the power of revising the whole of the proceedings of the Court of Directors, who are bound to transmit to them copies of all despatches relative to their revenue.<sup>95</sup> For the better enabling the Board to execute its controlling functions, the Court of Directors are obliged to appoint a Secret Committee, consisting of not more than three members, who are obliged by oath to send to India all such despatches as the Board may forward them,

<sup>91</sup>13 Geo. III. c. 63. — <sup>92</sup>Ibid. — <sup>93</sup>33 Geo. III. c. 52. — <sup>94</sup>Ibid. —

<sup>95</sup>53 Geo. III. c. 155.

without communicating their contents to the Directors.<sup>96</sup>

The Court of Directors alone have the power of appointing their officers; but the nomination of the governor general and the commander in chief must be with the King's approbation. They have also the sole power of recalling them.<sup>97</sup> They are, as before said, obliged to send copies of all despatches, relative to their revenue, to the Board of Control; and are not allowed to send any communications to India on that subject, without the approbation of the Board.<sup>98</sup> They are bound to lay their accounts before Parliament every year.<sup>99</sup> The term to which their privileges extend is the 10th of April, 1831, with three years' notice;<sup>2</sup> but that will not prevent their trading as a chartered Company,<sup>3</sup> as although the exclusive privileges terminate then, the charter does not.

#### *Provisions of Parliament for the Local Government.*

The supreme government of the presidencies is lodged in the governor and council, each presidency having a governor and council of its own, consisting of three members; but the two presidencies of Madras and Bombay are subject to the authority of the governor of Bengal, who is styled, by way of distinction, the governor general, and has, in extreme cases, the power of removing or suspending the other governors and counsellors.<sup>4</sup>

The governors are bound generally to act with the

<sup>96</sup>33 Geo. III. c. 52.—<sup>97</sup>53 Geo. III. c. 155.—<sup>98</sup>Ibid.—<sup>99</sup>33 Geo. III. 52.—  
<sup>2</sup>53 Geo. III. c. 155. — <sup>3</sup>33 Geo. III. c. 52. — <sup>4</sup>Ibid.

concurrence of their councils ; but in cases not relating to internal administration, or levying taxes, they have the liberty of acting on their own responsibility, independently of the council.<sup>5</sup> The governor general's salary is £25,000, and that of each of his counsellors £10,000.<sup>6</sup>

For the better protection of British subjects, a Supreme Court of Judicature is established at Calcutta,<sup>7</sup> Madras,<sup>8</sup> and Bombay.<sup>9</sup> These courts consist each of a chief judge and two puisne judges, nominated by the crown;<sup>10</sup> and are courts of record, of oyer and terminer, and general gaol-delivery, and their authority extends over the whole of the British possessions;<sup>11</sup> but the governor and council are exempted, except in cases of treason or felony.\*<sup>12</sup> The salary of the chief judge at Calcutta is £8000, and of each of the puisne judges £6000.<sup>13</sup> At Madras and Bombay they are for the chief judge 60,000 rupees, and puisne judges<sup>14</sup> 50,000.

In certain cases, however, British subjects are liable to the jurisdiction of the local civil courts, with some restrictions, but always with an appeal to the supreme court.<sup>15</sup> They are also amenable to the

<sup>5</sup>33 Geo. III. c. 52. — <sup>6</sup>13 Geo. III. c. 63. — <sup>7</sup>Ibid. — <sup>8</sup>39 and 40 Geo. III. c. 79 — <sup>9</sup>4 Geo. IV. c. 71. — <sup>10</sup>37 Geo. III. c. 142. — <sup>11</sup>13 Geo. III. c. 63. — <sup>12</sup>37 Geo. III. c. 142. — <sup>13</sup>13 Geo. III. c. 63. — <sup>14</sup>6 Geo. IV. c. 85. — <sup>15</sup>53 Geo. III. c. 155.

\* The authority of the Supreme Court has been declared not to extend to causes affecting the revenue or possession of land, or to persons, except British subjects, for any act done in pursuance of written orders from the Governor in council. They are also directed to follow the native law, in causes between Mahometans or Hindoos. Vide 21 Geo. III., c. lxx., secs. 2, 3, 8, 9, 10, 17. The exact limits of their jurisdiction seem, however, very ill defined ; what has been said above is sufficient to give a general idea.

local justices of the peace for debts of a less amount than fifty rupees ; and in criminal cases, to the magistrates, provided it be at a distance from the capital, and that the punishment be limited to a fine of 500 rupees, or imprisonment for not more than two months.<sup>16</sup>

No British subject is allowed to reside in any part of the Company's dominions without a licence ; and even those so licensed may not live more than ten miles beyond the seat of government, at either of the presidencies, without a special permission from the governor.\*<sup>17</sup> Unlicensed persons found in India, or those whose residence there is not considered to be within the meaning of the licence, are subject either to be sent home, or to be punished by fine or imprisonment.<sup>18</sup>

The number of King's troops in India is limited to 20,000, unless the Company should expressly wish for more.<sup>19</sup>

### *Internal Government and Economy.*

As we have already seen that the Governor and council have unlimited power granted them by Acts of Parliament, this part of the subject will evidently relate to the establishments for obtaining the ends of justice, and those relating to the revenue.

Before particularising the different courts of jus-

<sup>16</sup>53 Geo. III. c. 155. — <sup>17</sup>Ibid., and 33 Geo. III. c. 52. — <sup>18</sup>53 Geo. III. c. 155. — <sup>19</sup>Ibid.

\* Sir John Malcolm appears to have mistaken the meaning of the Act, in saying that Englishmen were allowed to live within ten miles of the presidency without licence. Vide Pol. Hist. vol. ii. note to page 257.

tice, it may as well be premised that the courts of Civil and Criminal Judicature are composed of the same officers, with the exception of the court of Circuit; but as they receive different names under their separate functions, it may conduce to the better understanding of the subject to describe them severally, under the heads of Civil and Criminal Jurisdiction.

The courts then for the Criminal branch are the supreme court at each presidency, called the Nizamut Adaulut; the courts of Circuit; and courts of the criminal judge for the districts. Those for the Civil branch are the supreme court of appeal, called the Sudder Dewannee Adaulut; the Provincial courts; and lastly, the district courts, called Zillah courts. Besides these courts, there are the magistrates and police: we will notice them in order.

The Sudder Dewannee consists of the governor as president, and two or more members of the council as judges, and such native law officers as the governor in council may appoint, but always a Mahometan and Hindoo law officer at least. Its office consists in receiving appeals from the inferior courts, with power of superintending them, and requiring such reports of the internal administration as it may deem necessary.<sup>20</sup>

The provincial courts of Appeal are established at the several divisions of the country. There were four of them in Lord Cornwallis's time in the presidency of Bengal, but their number has since been

<sup>20</sup>Mills's Brit. Ind. v. 424. Regulation ii. ch. i. of the Bombay Government, 1827.

increased. They consist of three or more judges from the civil department of the Company's service, with assistants and native law officers. Their authority is to try appeals from the Zillah courts, with power to hear fresh evidence, and even, in some cases, to send back the cause to the original court for that purpose.<sup>21</sup>

The Zillah courts are established at each district; they consist of a judge appointed from one of the Company's servants, higher in rank than a collector, a register, assistants, and native law officers.<sup>22</sup> Their jurisdiction extends to all civil causes within their district, except those affecting the revenues, and to appeals in cases of litigation of certain amounts from the inferior summary tribunals.<sup>23</sup>

Besides these established courts, cases of certain specified amounts are referred to the register, subject to appeal to the Zillah courts.<sup>24</sup> The Suddur Dewannee Adaulut also has the power of appointing native commissioners to try causes of such amount as may be determined by the governor in council.<sup>25</sup> The Zillah courts may refer cases by mutual consent to arbitrators, called courts of Punchayet, whose decision is final.<sup>26</sup>

The court of Nizamut Adaulut, as before said, consists of the same officers as the Suddur Dewannee Adaulut. It has jurisdiction over the higher crimes which the inferior courts of criminal jurisdiction are obliged to refer to it, as well as of all such cases as

<sup>21</sup>Mills's Brit. India, v. 424. — <sup>22</sup>Ibid. v. 423. Regulations ut supra ii. ch. iii. — <sup>23</sup>Ibid. v. 422. Regulations ut supra ii. ch. iii. — <sup>24</sup>Ibid. v. 423. — <sup>25</sup>Regulations ut supra ii. ch. iv. — <sup>26</sup>Ibid. iii. ch. 6.

they may refer to it when in doubt of their own authority.<sup>26</sup> In this court acting in its criminal capacity, two judges are sufficient for a decision;<sup>27</sup> but, in its civil jurisdiction, three are generally required.<sup>28</sup>

The courts of Circuit are composed of a puisne judge of the Nizamut Adaulut, together with assistants and law officers, and make their circuits through appointed stations at stated times, to pass judgment on such cases as the inferior courts are not competent to decide, and generally to inspect and report upon the state of the jurisdiction and police of the districts through which they pass.<sup>29</sup>

The Criminal court is held in each district by the Zillah judge, who is, in that capacity, called the criminal judge. His court consists of the same officers as the civil Zillah court, and has jurisdiction over penal cases, with authority to pass sentences of a certain degree of severity, and to detain such offenders as are not within his jurisdiction, for trial by the court of Circuit.<sup>30</sup>

The decision of all these courts, both civil and criminal, is given by the judge, whose rule of law is to follow, first the Acts of Parliament; secondly, the Regulations of the governor in council; thirdly, the native law of the place where the cause arose; and, fourthly, the dictates of equity.<sup>31</sup> The opinion of the Hindoo and Mahometan law officers is always asked; and, indeed, in criminal cases, it is usual to

<sup>26</sup>Regulations ut supra xiii. ch. i. Mills's Brit. Ind. v. 424. — <sup>27</sup>Ibid. xiii. ch. v. — <sup>28</sup>Ibid. ii. ch. i. — <sup>29</sup>Ibid. xiii. ch. i. — <sup>30</sup>Ibid. xiii. ch. i. and ii. — <sup>31</sup>Ibid. iii. ch. vi.

refer to the supreme court of Nizamut Adaulut, when they differ in opinion from the judge.<sup>32</sup> Thus the real administration of the law may be said to be in great measure in their hands, and accordingly much care is taken in their appointment, for which a recommendation of one of the judges of the superior courts, and a certificate that they are qualified for their situation, are always required.<sup>33</sup> It may be remarked, generally, that the judges and officers of all the courts are nominated and removed by the governor in council.<sup>34</sup>

The magisterial duties of the district are divided between the Zillah judge and the collector of the district; the former, in his capacity as criminal judge, has the control of the police within the town in which the court is held, and tries in a summary way certain minor offences; he has also the care of the prisons.<sup>35</sup> The latter, who is called the Zillah magistrate, has the appointment and control of the police, with power to decide on trivial cases of civil jurisdiction, and to examine offenders as a justice of the peace, and commit them to the care of the criminal judge.<sup>36</sup>

The revenue department is superintended by boards of revenue set over certain divisions of territory, the commissioners of which are appointed by the governor in council; their office is to preside over the collectors of the districts, and to exercise an appellate jurisdiction over causes affecting the

<sup>32</sup>Regulations ut supra iii. ch. vi.; xiii. ch. vi. Mills's Brit. Ind. v. 430. —

<sup>33</sup>Regulation xi. Bengal, 1826. — <sup>34</sup>Regulations, Bombay, ii. ch. iii. et passim. — <sup>35</sup>Ibid. xii. ch. i. — <sup>36</sup>Ibid. xii. ch. i. and ii.

revenue, and a direct cognizance of those affecting the right to lands subject to appeal to the civil courts.<sup>34</sup> There are three of these boards in the presidency of Bengal; one called Board of the Lower Provinces, comprehending Bengal, Orissa, and Cuttack; a second called Board of the Central Provinces, comprehending Bahar Benares and the territories of Oude; and the third, called Board of the Western Provinces, comprehending the remainder of the ceded and conquered districts. Their stations are held at such places as the governor may direct.<sup>35</sup>

Collectors are appointed for each Zillah or district, and have under them subordinate officers nominated by them;<sup>36</sup> they have, besides their functions as civil magistrates before described, a jurisdiction in all matters connected with the revenue, subject to appeal to the Board, and in cases affecting the right of lands, subject to appeal to the Zillah courts.<sup>37</sup>

These are the chief outlines of the system of internal government adopted in India. It has not been attempted to point out the exact limits of the authority of the different courts, as they are constantly undergoing alteration by new regulations, and it is not probable that any of those limits at present existing will be free from such alteration in future. It may, however, be observed generally, that the authority of the inferior courts, and the summary tribunals, has been gradually extended of late years, owing to the arrears of business in the higher courts; but, as the privilege of appeal exists to a great extent, it is easy to perceive that such an

<sup>34</sup>Regulation vii. Bengal, 1822. — <sup>35</sup>Ibid. iii. — <sup>36</sup>Regulation, Bombay, xvi. ch. i. — <sup>37</sup>Regulation, Bengal, vii. 1822.

arrangement must stand in need of constant changes; and, in fact, the enactments of the local governments have become so numerous, that a thorough knowledge of Indian law requires much study and application.

In the year 1827, however, a complete code was promulgated by the Bombay government, which, as it is presumed that its ordinances are in all but mere localities applicable to the whole of British India, has been adopted as the authority for many of the regulations described in the preceding pages, and will afford ample information to those who are desirous of a more complete knowledge of the subject.

It is not intended to offer more than a few cursory remarks on the judicature of India. The utmost care seems to have been taken, by the appointment of native law officers to every court, to steer clear of any violence to the prejudices of the native subjects. This, however, has its evil as well as its advantage, and by mixing up the systems of the natives, and of their European rulers, may form a compound not likely in all cases to please either party. It is easy to perceive the difficulty of governing a nation with whose habits and institutions their rulers have nothing in common; and, it is to be regretted, that the jealousy or injudiciousness of the Company, by restraining the settlement of Europeans in the interior, have rendered impossible that union and amalgamation of feelings and ideas, which must precede any successful application of a mixed system of administration.

### *Financial Resources.*

The sources of revenue in India are several, which

shall be enumerated in order. The chief is the land revenue, which is always raised by farming out the land at a certain assessed rate to the large landholders called zemindars, for a term generally of five years, and which is usually renewed for a similar term to the same individuals. These zemindars again make their own terms with the ryots, or actual cultivators, whose share in the produce is ultimately very trifling.

The sayer duties, which consist of transit duties, or tolls payable on goods passing up the country, or through the rivers, at certain rates ordered by the regulations of the governors in council. They are always placed with the land revenue in the annual accounts.

The customs, which need not be described.

Judicial fees and fines.

Licences for the retail sale of spirituous liquors, and duty upon the liquors.

Stamp duties.

Monopoly of the sale of salt and opium.

And in the presidencies of Madras and Bombay, licences for sale of certain articles, such as tobacco, betel, &c. which in the revenue accounts are called fauns, and licences of exclusive privileges.

Subsidies from the Rajahs of Mysore, Travancore, and Cochin, and some other minor powers.

There are also a Mint and Post Office establishment in each presidency, whose incomes and outgoings form items in the revenue accounts, but they seldom produce any surplus revenue.<sup>39</sup>

Before giving an account of the tables themselves,

<sup>39</sup>This account is taken from the Second Report of the Select Committee on East India Affairs, 1811, p. 16 to 26, where a very copious detail is given of the different sources of revenue.

it is necessary to describe the accounts from which they are chiefly derived.

The accounts of the East India Company annually printed by order of the House of Commons, are made up both in this country and in India to the 1st of May, the date for this country being the current year, and that for India two years back. They consist of, first, a detailed account of the revenues and charges of each of the three presidencies for the period at which they are made up, and those of two years preceding, making the date of the first, four years previous to the current year; together with an estimate for the next year. Second, a detailed comparison of the actual and estimated produce of the year. Third, an account current of each of the presidencies, showing their balances at the beginning of the year, and their receipts and payments of all kinds, distinguishing those applicable to the commercial branch, and to each of the other presidencies, and exhibiting the balances remaining with each government. Fourth, an estimate of the same for the year ensuing. Fifth, an account of assets and debts, distinguishing the nature of each, and those for each presidency. Sixth, a detailed account of the debts, and the same of the interest. Seventh, account current of the political branch in this country and a statement of its assets and debts. The remainder of the accounts only apply to the commercial establishment.

It is from these accounts that almost the whole of the tables have been made out, but, although the utmost care has been taken to give them all the correctness possible, it must not be expected to meet with perfect accuracy. Indeed, the East India reve-

nue accounts are made out with a most blameable looseness. It is seldom that the totals shown one year correspond with those exhibited another. Frequently even the detailed accounts themselves presented one year, differ materially from those made out in the next. The total of the detailed account of debts seldom agrees with that in the account of assets and debts. Errors of addition and subtraction are not unfrequent; one of no less amount than £450,456 is noticed in table V. It is therefore proper to state generally that the rule has been to take the amounts in the tables from the accounts of the *current* year, although in each of them it is specified in a note whence they are derived.

The tables contain the *totals* of revenue, expenditure, and interest on the debt from 1793 to 1827, both inclusive, as well as those from 1818 to 1827, in every form of detail. In the first three tables, showing the revenues of the three presidencies, a column has been devoted to show the rate per cent. of the charge of collection for each branch of revenue in each year, and for the totals; but these rates, it must be observed, are not strictly to be depended upon, as there are allowances to the royal family of Delhi, as well as several pensions, included in the charges of collecting, in conquered provinces, 1804, in the Bengal account; the same to the Nabob of Carnatic, and the Rajah of Tanjore in the Madras account, and for the Nabob of Surat and the Paishwa in that for Bombay, all of which it is impossible to separate.

In looking over these tables, the first circumstance that is worthy of remark is the immense increase of

debt, and the constant deficiency of the revenue. From 1804 to 1812, which were years of peace, that deficiency amounts to above £7,000,000, exclusive of the political charges paid in England. For 1818 and the five years following, also years of peace the deficit, after deducting all charges, is above £1,500,000, and in those following, comprehending the period of the Burmese war, it is more than £10,000,000, the total deficiency for those ten years being £11,895,122. In 1772 and 1785, the East India territorial account stood as under.

1772. Net Revenue, £2,373,650. Expenditure, £1,705,279.  
Surplus, £668,371. Debt, £1,850,166.

1785. Net Revenue, £5,315,197. Expenditure, £4,312,519.  
Surplus, £1,002,678. Debt, £10,464,995.<sup>39</sup>

On the 30th of April, 1827, the debt was £42,870,876, with and without interest.

The entire state of the Company's affairs at the period of the renewal of the charter was thus:<sup>40</sup>

DEBTS.		CREDITS.	
Bond Debts at 5 pr. cent. 5,382,925			
without interest, 18,417		Due by the Public	1,207,566
	5,398,342	— for Stores and Troops	300,000
Loan, 1812	2,416,886	— for Expedition to Malacca	2,294,426
Due to the Bank, Principal and Int. 1,450,523		— for Hemp	257,475
Interest on Bonds	149,638		
	9,415,388	Property of all kinds	4,719,461
Debts of all other kinds	4,424,451		12,919,923
	13,839,834		17,639,384
Balance in favor	3,790,360		

The territorial account was at the corresponding period in India in 1811:<sup>41</sup>

Debts at interest	24,368,621
without interest	4,278,368
	28,646,989
Assets	24,267,730
Deficiency in India	4,379,259
Commercial excess, as above,	3,799,950

579,309 deficiency on the whole concern at that period, exclusive of the Carnatic debt arising from the assumption of the Nabob's private debts.

<sup>39</sup>Milla's Brit. Ind. iii, 515, 516, 517, and v, 443.

<sup>40</sup>Annual Revenue Accounts, 1813.

<sup>41</sup>Accounts ordered to be printed, April and July 1812.

Compare this, now, with the account of 1829 for England, and 1827 for India.

Commercial excess, India,	2,714,124	Territorial Deficit, India, Tab. V. 21,307,887	
England,	21,876,782	England,	10,629,687
	24,590,916	Total Territorial Deficiency,	81,387,574
Bond Debt at Int. 3,780,475		Commercial excess, opposite,	20,795,024
without Int. 15,417		Deficiency, besides Carnatic Dbt. 11,142,450	
	3,795,892	in 1813, as above	579,309
Actual Commercial excess,	20,795,024	Lost on the E. I. Co.'s concern since 1813	10,563,241

If we consider this as capital sunk in gaining revenue, the account would be thus, to put it in a favorable point of view. Total amount of surplus revenues, from 1818 to 1823, both inclusive, being years free from any expensive wars, per table vi., £9,208,816, average, £1,534,803, which, considered as an annuity, and reckoning interest at five per cent., would render the investment worth £30,696,160, which, deducted from the territorial deficiency, as above, £31,937,574, leaves £1,241,414 besides the Carnatic debt, which, as the annual payments for interest in this country have been about £85,000 per annum, may be estimated as at least £1,500,000; and, added to the former amount, brings out a loss of £2,741,414 on the territorial account, exclusive of overvaluations and bad debts.

The next observation that will occur is the expense of collection. It must be repeated that the rates placed in the first three tables are not strictly to be depended upon, from the causes already mentioned; besides, that it is not fair perhaps to include the Mint and Post office, and the salt and opium monopolies, under the head of ordinary taxation; yet, after

\* The remainder of this account is not to be found in the Tables. It is, however, taken from the annual revenue accounts.

making every allowance, for these circumstances, the charge will appear very high. For instance, taking the revenue for 1827 (table No. VI.), in round numbers, £23,300,000, deduct £5,800,000 for Mint and Post office, and salt and opium monopolies, subsidies and profits of the bank in the Madras account, and indemnity from the Burmese in that of Bengal, leaves a revenue from taxation of £17,500,000. Charges collecting per same table, £4,970,000, deduct £1,820,000 for charges of the Mint and Post office, advances for salt and opium, and stipends to Nabobs of Carnatic, Rajah of Tanjore, and other allowances estimated at £400,000, leaves £3,150,000 net charges of collecting, which applied to £17,500,000, shows a charge at the rate of 18 per cent. This is probably the average rate of collecting the ordinary branches of revenue, and certainly seems a heavy charge. Of the possibility of reducing it, however, it would be worse than absurd to speak without local knowledge; at the same time it certainly merits attention.

These appear to be the chief circumstances worthy of being pointed out to the reader as connected with Indian finance, and as it has been proved already that the Company are bad merchants, so it is evident that in a financial view at least, they are bad sovereigns. This, however, is not the question; it is, whether an immense tract of country, yielding at present a large revenue, and confessedly capable of improvement, shall belong to a handful of men, or to the British public; and with this observation we will dismiss the subject.

TABLE I. REVENUES IN England for Ten Years, from

In Current Rupees at 2	1825.	1826.	1827.
Mint, Coinage, Dues, and Profits ..	72920 401	304788 126	325950 145
Post-Office Collections .....	764843 114	791328 113	848815 102
Stamp Duties .....	1632134 39	1867853 31	2196076 31
Judicial Fees and Fines, Licences ..	603409 91	804455 91	822759 101
Customs in Bengal, Bahar, and Ori	4049871 17	3494166 20	3309702 19
Land and Sayer Revenues .....	37634964 91	37559650 91	37847169 101
Benares Revenues, Customs, Fees	7621770 18	7504263 18	7847837 17
Ceded Provinces in Oude, Revenue	22052981 231	22313797 231	19585377 191
Conquered Provinces, 1803, 1804,	18207077 27	18828223 27	23335437 24
Ceded Territory on the Nerbuddah,	5331782 17	6570900 15	5964994 17
dues, Farms, &c. ....	21383957 37	21394690 27	21733450 32
Sale of Salt .....	15168201 51	9398910 60	17153079 30
Sale of Opium .....	268016	363558	361498
Marine Rents, Pilotage, Hire, Moo	—	—	707358 40
Subsidy from Nagpore ....	—	—	—
Territory ceded by the Burmese in	—	—	5531387
Part of a Crore Rupees, Indemn	—	—	—
Burmese, per Treaty, 1826 ...	—	—	—
<b>Total Revenues .....</b>	<b>34791925 25</b>	<b>131196581 23</b>	<b>147570888 21</b>
<b>CHARGES.</b>			
Mint and Coinage Expenses .....	292474	385374	474261
Post Office ditto .....	870415	890026	864497
Stamp Duties, Charges Collecting	640294	577105	677663
Customs, Bengal, Bahar, and Oriss	671924	687935	626835
Land and Sayer Revenues, ditto ..	3527930	3571467	4138131
Benares Revenues, &c. ditto .....	1393595	1355934	1333518
Ceded Provinces, Oude, ditto .....	5141819	5284502	3836460
Conquered Provinces, ditto .....	4860896	5027081	5587521
Ceded Provinces on the Nerbuddah	880909	984390	1013143
Advances for Salt .....	7837606	5683565	6849450
Ditto for Opium .....	7815139	5606727	5127126
Burmese Territories, 1827, Charge	—	—	286598
<b>Total Charges Collection</b>	<b>33933001</b>	<b>30054106</b>	<b>30815203</b>
Civil Establishment .....	9232954	10072346	13218235
Judicial Supreme Court .....	496522	454043	542390
Sudder and Zillah Courts, &c.	5437758	5930146	5964816
*Ceded Prov. Oude, Benares, a	3897818	3744221	3858084
Military .....	53151350	68140741	55111623
Marine .....	—	—	7596571
Buildings and Fortifications ....	1128455	1868252	1100375
†Stipend to the Nabob and Famil	4467105	3881310	5344974
Charges of Collection, a	2200000	2200000	2200000
<b>Total Charges</b> ....	<b>80011962</b>	<b>96291059</b>	<b>88100154</b>
<b>Revenues, as above</b> ..	<b>33933001</b>	<b>30054106</b>	<b>30815203</b>
<b>Surplus Revenues</b> ....	<b>13944963</b>	<b>126345165</b>	<b>118915357</b>
	<b>134791925</b>	<b>131196581</b>	<b>147570888</b>
	<b>20846962</b>	<b>4851416</b>	<b>28655531</b>

\* These charges are included in the account, explanatory, and are here divided in order to show the actual charge on the Government, fixed on, in conformity with the average assumed.

† The stipend is included in the account, explanatory, and are here divided in order to show the actual charge on the Government, fixed on, in conformity with the average assumed.

§ Here is an error in the addition, as is evident on inspection. The rate of collection is calculated as the same for the

Interest on Debt and Political Charges in England for Ten Years, from 1818  
arge for Collecting.

	1822.	1823.	1824.	1825.	1826.	1827.
18	32041	53903	22371	25981	22125	11676
07	61457	62223	73086	74063	74236	73759
15	161859	154166	155850	156601	153759	142268
24	38239	48124	41230	39103	41122	34972
24	255654	249539	246112	225385	242085	225780
30	566101	545898	478418	426547	464116	446765
24	2150077	2192890	2079323	2292819	2263432	2232723
28	3547348	3661956	3184650	3271753	3728120	3376720
	1011058	1146801	1162176	1499704	1446934	1125122
19	2848387	2802470	2858760	2875073	2865329	2744033
12	1814303	1673807	2041003	1322768	1577472	1586201
22	410336	369894	405331	381721	404041	403110
	700000	700000	700000	700000	700000	700000
	223746	223746	223746	223746	223746	223746
	53333	57143	52058	62226	57143	57143
	18634	20464	22798	24367	23627	19619
						1550566*
23	13892573	13963024	13746912	13601857	14287287	14954203
	5557129	5585210	5498765	5440743	5714915	5981681
	54810	71347	62713	54397	58206	47044
	63944	65461	66811	68689	69930	64727
	24801	25020	35291	25424	26398	23620
	174395	157394	85411	66187	74229	68461
	654364	576110	544377	457448	456656	472328
	1028930	1064196	942048	977297	965023	1041667
	443306	425924	447950	460174	529444	493368
	630450	684445	684992	644764	642830	614392
	145165	178300	174505	155087	193453	196894
	114906	100724	100733	98102	76523	76786
	3335071	3348921	3144831	3007569	3092692	3099287
	661224	690109	715333	863960	769690	813374
	100859	105369	110750	110808	108610	123405
	499212	462488	479710	483969	483292	452391
	349928	302205	288955	325983	302593	266417
	8328119	7377797	7856824	9114725	9239764	8866252
	34294	36337	31498	39019	39725	40001
	205273	359255	121172	341089	152658	206905
			3003003†		579434	26835
	10178909	9333560	12607245	11279553	11175766	10795580
	3335071	3348921	3144831	3007569	3092692	3099287
	13513980	12682481	15752076	14287122	14268458	13894867
	5405592	5072992	6300830	5714849	5707383	5557947
	5557129	5585210	5498765	5440743	5714915	5981681
			802065	274106		
	151537	512218			-7532	423734

e, however, no amounts put down in the separate accounts as judicial charges for Tanjore.

if charges, would make the rate very wide from the truth.

TABLE III. REVENUES <sup>Charges in England, for Ten Years,</sup>

In Bombay Rupees, at	1825.	1826.	1827.
	<i>p. Ct.</i>	<i>p. Ct.</i>	<i>p. Ct.</i>
Mint Duties .....	957 117	39998 140	27558 119
Post Office .....	125 111	140305 118	113896 150
Stamp Duty .....	390 25	150186 21	167614 26
Judicial Fees, Fines, and Licences .....	447 25	58040 21	64016 26
Sale of Opium .....	918	148469	165188
Sale of Salt .....	919 25	617770 21	629665 26
Farms, and Licenses of exclusive .....	282 194	1167658 204	1569205 16
Customs, Ancient Possessions .....	724 25	1492970 21	1892354 26
Land Revenues, ditto .....	331 224	3070454 204	3486873 284
Do. Customs, &c. Territory ceded .....	112 37	13068942 26	14755612 25
Do. do. ceded by and conq. from .....	88	155369	141201
Marine, Hire, Docks, Mooring .....	93 32	20110161 25	23013182 254
Total Revenue, Bombay .....	217	2262393	2588983
or Sterling .....			
CHARGES. .....	63	56277	32881
Mint and Coinage Expenses .....	58	165661	171543
Post Office, ditto .....	55	239814	251858
Customs, Ancient Possessions, &c. .....	74	478983	718849
† Revenues, ditto .....	79	3447155	3650977
Ditto, Provinces conq. from Mah .....	09	642695	1000616
Ditto, ditto ceded by the Gu .....			
Opium Advances .....	38	5030585	5826724
Total Charges collecting .....	02	3985724	4574892
Civil Establishment .....	53	495770	541445
Judicial Supreme Court .....	45	384087	427934
Sudder and Zillah Courts, &c. .....	60	1476290	1824218
† Ditto, in Mahratta and Guicow .....	89	21080404	19307807
Military .....	51	1584111	1455250
Naval .....	65	1580979	1378715
Buildings and Fortifications .....	265	30587365	29510261
Charges collecting, as .....	938	5030585	5826724
Total Charges, Bombay .....	03	35617950	35336985
or Sterling .....			
Revenues, as above .....	98	4007020	3975411
Deficiencies .....	17	2262393	2588983
	81	1744627	1386428

\* The opium account was taken from Table I.

† Note, the same rate per cent was then that of 1818.

It is worthy of remark that,

to, from 1818 till transferred to the King of the Netherlands,  
ISLAND, and ST. HELENA, from 1818 to 1827.

1820.	1821.	1822.	1823.	1824.	1825.	1826.	1827.
<i>Current Rupees.</i> 1038976 207567 11450	683821 258734 68751	631833 230023 47232	843053 151333 34954	631913 217315 35444	742958 234695 37628		
1257993 80185	1011306 81827	909088 81775	1029340 66906	884672 58051	1015281 68114		
			962434 101594	826621 116118	947167 116679		
1177808	929479	827313	1064028	942739	1063846		
117781	92948	82731	106403	94274	106384		
266529 30910 8565	286667 32941 6039	275735 51018 17004	289440 53566 12834	327045 57913 8252	393150 47338 12835	454728 58173 28277	<i>Current Rupees.</i> 1211682 230582 49910
†305904 199754	325647 208090	343757 166639	†355830 176305	393210 143824	453323 152881	541178 125690	1492174 557438
106150 135275	117557 104529	177118 105378	179525 96138	249386 96656	300442 99192	415488 153499	934736 372295
241425 60356	222086 55521	282496 70624	275663 68916	346042 86510	399634 99908	568987 142247	1130703 130703
33019 128562 7872	54641 218774 2139	47314 157527 5242	29475 87083 5395	35122 77581 3494	28432 77538 5295	28319 80616 4439	27172 87297 3974
169453 175	275554 989	210083 2045	121953 1860	116197 3929	111265 1816	113428 3015	118443 3943
169278	274565	208038	120093	112268	109449	110413	114500

ion copied from revenue accounts, should be 306004.  
be 113374.

d, except those for the years 1819 and 1820, which are taken from the

TABLE distinguishing the  
Te 8 to 1827.

Years.	Total is.	Grand Total Deficiencies.
1818		
1819	844	13716365
1820	804	15657681
1821	161	18281445
1822	005	15215722
1823	426	13404998
1824	683	10374699
1825	949	12539636*
1826	500	14897613
1827	068	18124312
	531	18593763

\* This is  
William, at  
Note. T

TABLE VI. REVENUES & Heads of Expenditure, for Ten Years,

Years.	Charges Collecting.	Civil.	J.	Deficiency.	Interest of Debt.	Net Surplus	Net Deficiency.
1818	3147470	1208556					
1819	3470358	1610823		—	1753018	—	837803
1820	3538764	1361131		—	1684271	—	1455539
1821	4070095	1168897		—	2006109	—	1570839
1822	4733584	1370067		—	1908853	294763	
1823	5740442	1394077		—	1935390	626092	
1824	4985648	1462616		—	1649384	1215117	
1825	5167259	1674700		—	1602648	—	1066892
1826	4808428	1763505		1543227	146043.	—	3003660
1827	4976743	2161848		2966238	157594	—	4542179
				—	1749068	—	1554182
				4509465	17325116	2135972	14031094
				Total net Surpluses ....			2135972
				Actual deficit in ten years			11895122

\* The large amount under the seven  
† This sum is a deficiency.

Note. This Table is calculated from those of that Table previously to  
Revenue Accounts.

and tenth lines are for payments in the Carnatic.

from Table VII., and where the final results differ  
ble is derived differing from those in the Annual

**OSSESSIONS, distinguishing those for each Government, for Fifteen Years, 1827.**

3.	1819.	1820.	1821.	1822.	1823.	1824.	1825.	1826.	1827.
<i>th om red lay.</i>						<i>Burmese War.</i>	<i>Burmese War.</i>	<i>Burmese War.</i>	
513	12370370	12194198	13487218	13340502	14128970	12914570	13479192	13119658	14757089
307	5361432	5407004	5403506	5557129	5585210	5498765	5440743	5714915	5981681
445	1660200	1577932	2401312	2855740	3352875	2790374	1785217	2262393	2588983
970	9988	8018	8183	8177	6691	5805	6811		
585	57027	49938	52023	41659	44076	35956	38220	31422	55744
820	19459017	19237090	21352242	21803207	23117822	21245470	20750183	21128388	23383497
625	19422420	19219523	19590784	19667906	20061888	21046228	22064035	24060154	23323179
195	36597	17567	1761458	2135301	3055934	199242	1313852	2931766	60318
924	9087377	8920451	8750757	8540182	8909165	9648290	11394496	12634516	11891536
254	5979045	5694844	5572489	5405592	5072992	6300830	5714849	5707383	5557947
786	2492193	2395844	3176143	3609894	4238456	3307690	3279398	4007020	3975411
366	98122	125799	101130	90909	102934	88467	101528		
277	81412	76476	81412	85939	88957	98302	113331	135294	149217
607	17738149	17213414	17681931	17732516	18412504	19443579	20603602	22484213	21574111
018	1684271	2006109	1908853	1935390	1649384	1602649	1460433	1575941	1749068
625	19422420	19219523	19590784	19667906	20061888	21046228	22064035	24060154	23323179
304	116304	116304	116304	116304	120093	112268	109449	110413	114500
431	1375832	1426766	1329168	1392905	1720724	1153866	1580259	1500000	1500000
360	20914556	20762593	21036256	21177115	21902705	22312362	23753743	25670567	24937679
820	19459017	19237090	21352242	21803207	23117822	21245470	20750183	21128388	23383497
750	1455539	1525503	315986	626092	1215117	1066892	3003560	4542179	1554182

some districts conquered from the Rajah of Nepal, and sold to the Nabob of Oude, in consideration

in the Island, was to be defrayed by the British government.

only applicable to each year may be ascertained.

and since then from the preceding Tables. The political charges paid in England from 1823 to 1825,

**TABLE VIII. REVENUES and CHARGES of the EAST INDIA COMPANY'S POSSESSIONS.**  
with the Interest on Indian Debts for Twenty Years, from 1793 to 1812; with Amount of Debt for each fifth Year.

Years.	Revenues.	Charges.	Difference.	Interest on Debts.	Expenses, Bencoolen, &c.	Net Surplus.	Net Deficiency.	Amount of Indian Debts.
1795	8,225,628	6,304,607	1,921,021	636,226	66,217	1,218,578	—	6,192,980
1794	8,276,770	6,066,924	2,209,846	526,205	40,862	1,642,819	—	
1795	8,026,193	6,083,507	1,942,686	484,301	62,080	1,396,305	—	
1796	7,866,094	6,474,247	1,391,847	414,750	104,154	872,943	—	
1797	8,016,171	7,081,191	934,980	426,847	101,190	406,943	—	
War with { 1798	8,059,880	7,411,410	648,479	603,926	163,299	—	118,746	8,789,211
Tippoo. { 1799	8,652,833	8,417,813	234,220	721,559	120,668	—	607,998	
1800	9,736,672	8,998,154	738,518	957,235	171,363	—	390,081	
1801	10,485,059	10,405,501	79,558	1,062,335	156,325	—	1,139,451	
1802	12,163,589	11,023,452	1,140,137	1,386,533	241,220	—	487,676	
Mahratta { 1803	13,464,537	10,965,427	2,499,110	1,361,453	196,848	940,809	—	18,380,935
War. { 1804	13,271,385	13,001,083	270,302	1,394,322	304,056	—	1,428,076	
1805	14,949,395	14,548,433	400,962	1,566,750	373,163	—	1,537,951	
1806	15,217,512	15,561,328	343,816	1,860,090	250,599	—	2,454,505	
1807	14,671,913	15,159,521	487,608	2,224,956	179,177	—	2,891,741	
1808	15,701,084	13,635,257	2,065,827	2,225,668	179,166	—	339,907	31,654,160
1809	15,546,948	13,284,169	2,262,779	2,241,665	214,317	—	193,223	
1810	16,464,362	13,775,577	2,688,785	2,167,296	203,361	318,128	—	
1811	16,685,198	13,909,984	2,775,214	1,503,434	189,663	1,082,117	—	
1812	16,548,991	13,331,673	3,217,318	1,488,242	145,871	1,583,205	—	30,045,915

\* These two amounts are deficiencies, all the remainder are surpluses.

This Table is taken up to the Year 1807 from the Accounts ordered to be printed 28th March, 1810, by the House of Commons; and since that period from the Annual Revenue Accounts.

*Mem.* The political charges paid in England not being accounted for here will, of course, make an immense difference in the actual surplus or deficiency.

TABLE IX. REVENUES and CHARGES of the EAST INDIA COMPANY'S POSSESSIONS; distinguishing the different Heads of Expenditure for each fifth Year, from 1793 to 1813.

Years.	Charges Collecting.	Civil.	Judicial.	Military.	Marine.	Buildings &c.	Bencoolen, &c.	Total Charges.	Revenue.	Surplus.	Interest of Debt.	Net Surplus.	Net Deficiency.
1793	1,628,652	531,369	86,043	3,480,586	140,709	108,138	66,217	6,370,824†	8,225,628	1,854,804	636,226	1,218,578	
1798	1,547,719	503,183	449,490	4,506,454	118,790	99,508	163,299	7,574,700†	8,059,830	485,180	603,926	—	118,746
1803	1,897,687	858,005	564,488	6,061,169	189,163	183,795	196,848	11,162,275†	13,464,537	2,302,262	1,361,453	940,809	
• 1808	3,826,040	1,290,825	549,525	7,394,259	241,344	333,264	179,166	13,814,423	15,701,044	1,886,661	2,225,668	—	339,007
• 1813	3,480,216	2,095,076	577,924	6,977,478	183,069	241,405	204,172	13,759,340	16,605,616	2,846,276	1,574,453	1,271,823	

\* The judicial charges in these two years are only those of Bengal. Those for Madras and Bombay are included in the revenue accounts, in the charges of collecting. † Error in addition. ‡ These sums differ materially from the addition, as they include charges on revenues of conquered countries not particularised.

*Mem.* The whole of the stipends to native princes are included in the charges of collecting for every one of these years.

*Note.* The years 1793, 1798, and 1803, are taken from an account ordered to be printed by the House of Commons, 30th May, 1810; those of 1808 and 1813 are taken from the Annual Revenue Accounts. The interest on debt for 1808 is taken from Table VIII.; that for 1813, from the interest in the Revenue Accounts of 1812.

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